

**2004 MICHIGAN
SBT Apportionment Formula****SCHEMA DRAFT 2004
8/9/04 C-8000H**

Issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

Form Code 5

1. Name	2. Federal Employer Identification Number (FEIN) or TR Number
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PART 1: COMPUTATION OF APPORTIONMENT PERCENTAGE**If 100% of property and payroll is attributable to Michigan, include documentation to substantiate nexus with another state.**

	A.	B.	C.
PROPERTY FACTOR*		Weighting Factors	Weighted Percentage
Complete if filer has property outside of Michigan regardless of whether filer has Michigan Property.			
3. Average value of Michigan property held during the year ▶ 3. _____			
4. Multiply Michigan rentals by 8 and enter the result ▶ 4. _____			
5. Total Michigan property. Add lines 3 and 4 5. _____			
6. Average value of total property held during the year ▶ 6. _____			
7. Multiply total rentals by 8 and enter the result ▶ 7. _____			
8. Total property. Add lines 6 and 7 8. _____			
9. Percentage. Divide line 5 by line 8 9. _____		x 5%	9. _____
PAYROLL FACTOR			
Complete if filer has payroll outside of Michigan regardless of whether filer has Michigan Payroll.			
10. Michigan wages ▶ 10. _____			
11. Total wages ▶ 11. _____			
12. Percentage. Divide line 10 by line 11 12. _____		x 5%	12. _____
SALES FACTOR			
13. Michigan sales ▶ 13. _____			
14. Total sales ▶ 14. _____			
15. Percentage. Divide line 13 by line 14 15. _____		x 90%	15. _____
16. Apportionment percentage. Add column C, lines 9, 12 & 15** Use this percentage to apportion: (1) The tax base on C-8000, line 33, (2) The recapture of capital acquisition deduction on C-8000D, and (3) The capital investments and recapture on C-8000ITC 16. _____			16. _____

* The State Treasurer may require periodic averaging of property values during the tax year if this is reasonably required to reflect the average value of the filer's property.

** If filer does not have three factors, i.e., if line 8, 11 or 14 is zero, see *Formulas for Special Situations* on page 36.**PART 2: TRANSPORTATION SERVICES, FINANCIAL ORGANIZATIONS, OR TAXPAYERS AUTHORIZED TO
USE A SPECIAL FORMULA, USE THE LINES PROVIDED BELOW**

Attach an explanation.

17. Michigan ▶ 17. _____

18. Total ▶ 18. _____

19. **Apportionment percentage.** Divide line 17 by line 18.
Use this percentage to apportion: (1) The tax base on C-8000, line 33, (2) The recapture of capital acquisition deduction on C-8000D, and (3) The capital investments and recapture on C-8000ITC 19. _____

PART 3: CAPITAL ACQUISITION APPORTIONMENT**This part is only used for certain CAD recaptures. Complete this part only if depreciable personal property that was acquired in tax years beginning before Oct. 1, 1989 was disposed of during the year.**

20. Property factor from line 9, column A 20. _____

21. Payroll factor from line 12, column A 21. _____

22. Total. Add lines 20 and 21 22. _____

23. **Average percentage.** Divide line 22 by 2; if only one factor exists, enter the amount from line 22.
Use this percentage to compute recapture of capital acquisition deduction on C-8000D, line 11 23. _____